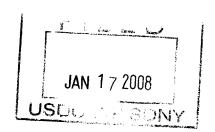
UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

LOWEY DANNENBERG COHEN, P.C., in its capacity as account holder of, and party with interest in, the REZULIN SETTLEMENT FUND,

Plaintiff,

JAMES R. DUGAN, II; STEPHEN B. MURRAY d/b/a THE MURRAY LAW FIRM; RAWLINGS AND ASSOCIATES, PLLC; GREG MURPHY; MORAIN & MURPHY, LLC; WALLACE JORDAN RATLIFF & BRANDT, LLC; ELWOOD S. SIMON & ASSOCIATES, P.C.; KERSHAW, CUTTER & RATINOFF, LLP; BERMAN DEVALERIO PEASE TABACCO BURT & PUCILLO; MARK FISCHER; GEORGE RAWLINGS, Defendants.



Case No._____

Rule 7.1 Statement 08 CIV. 0461 JUDGE KARAS

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for

Lowey Dannenberg Cohen, P.C. (a private non-governmental party)

certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

None.

Date: 1/17/2008

Signature of Attorney

Attorney Bar Code: TS-7908